

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 19TH JULY 2007 / 28TH ASHADHA 1929

WP(C).No. 17941 of 2007(J)

PETITIONER:

M/S.KAINADY SERVICE CO-OPERATIVE BANK
LTD.,NO.3814, KAINADY (PO), ALAPPUZHA DISTRICT,
REPRESENTED BY ITS SECRETARY, C.V.THOMAS.

BY ADV. SRI.V.P.SUKUMAR
SRI.JAIRAM.V.MENON

RESPONDENTS:

1. THE SALES TAX OFFICER,
EDATHUA.
2. STATE OF KERALA REPRESENTED BY THE
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
SECRETARIATE, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.17941 of 2007
.....

Dated this the 19th day of July, 2007.

JUDGMENT

Prayer in the W.P. is for direction to the first respondent to refund excess tax paid by the petitioner. Government Pleader on instruction submitted that out of above Rs.5 lakhs due to the petitioner, around Rs.3,70,350/- is adjusted towards dues for the year 2000-2001 and the balance is refundable to the petitioner. The petitioner has a case that some amount paid before the revenue authority is not credited in the sales tax account. In the circumstances, W.P. is disposed of directing the petitioner to produce proof of remittances, whether it be made to the Sales Tax Officer or the Tahsildar, before the first respondent for him to verify the same, give credit for the whole amount and grant refund of excess after adjustments. There will be direction to the first respondent to issue a proceeding detailing the credits available, adjustments made and refund granted to the petitioner. The said proceeding together with refund should be issued to the petitioner within two weeks from the date of production of copy of this judgment along with details.

C.N.RAMACHANDRAN NAIR
Judge

pms